

CAO/Mayor: _____ \ _____ \ _____
(Type your name & phone #.) (Initials) (Date)

Item # _____

Prepared by Mary Brown
Trustee's Office

Approved by Mary Bright
County Attorney

A RESOLUTION AMENDING THE 2008-2009 OPERATING BUDGET TO INCREASE THE TRUSTEE'S BUDGET BY \$60,000 IN ORDER TO ADMINISTER THE NEW TAX FREEZE PROGRAM. SPONSORED BY COMMISSIONER DEIDRE MALONE.

WHEREAS, The Tennessee State Legislature in 2007 enacted the "Property Tax Freeze Act" T.C.A. Section 67-5-705 allowing jurisdictions to adopt this statute. The Act provides that taxpayers seeking the property tax freeze shall apply annually to the collecting official (Trustee) by the deadline established in program rules, and applicants must qualify on the basis of age, income and ownership of eligible property; and,

WHEREAS, The collecting official shall determine whether requirements for eligibility have been met, and the collecting official's determination shall be final, subject to audit and recovery of taxes, including penalty and interest at the rates otherwise provided for delinquent taxes under sections 67-5-2010, if the applicant is later determined to have not been eligible; and,

WHEREAS, The current Tax Relief Administration (a similar program that is and will be offered concurrently with Tax Freeze) is performed by the Trustee's office involving the use of four and one quarter (4.25) full time equivalent staff members and services approximately 8,700 qualified taxpayers in Shelby County; and,

WHEREAS, Current information estimates that approximately 19,500 additional taxpayers may qualify for this new tax freeze program. Under the Tax Freeze program, the Trustee is responsible for income verification; whereas, under the Tax Relief program, the State is responsible for income verification; and,

WHEREAS, Under the Tax Freeze program, the Trustee will bear ultimate responsibility and accountability to ensure all applicants that are approved meet the mandated requirements of the program and maintain all appropriate documentation. It must also be noted that application and verification is an annual requirement for each participant.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That we have determined that this additional level and type of service to the elderly taxpayers of Shelby County will require an increase of two (2) full time equivalent staff members comprised of two (2) Tax Collectors. The Trustee's Supplemental Information for Job Status Request Additional Personnel for Tax Freeze Program dated August 20, 2008, attached hereto and incorporated by reference herein, be and the same is hereby received and filed.

BE IT FURTHER RESOLVED, That the FY2009 Operating Budget is hereby amended as per the attached Exhibit A and funds are appropriated as per the attached Exhibit A which is attached hereto and incorporated herein by reference.

BE IT FURTHER RESOLVED, That the Position Control Budget is hereby amended as per Exhibit B, which is attached hereto and incorporated hereinto by this reference as if fully set forth herein.

BE IT FURTHER RESOLVED, That this resolution shall take effect from and after the date it shall have been enacted according to due process of law, the public welfare requiring it.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration and Finance are authorized to issue their warrant or warrants for the amount appropriated in this resolution and to take proper credit in their accounting therefore.

A C Wharton, Jr., County Mayor

Date: _____

ATTEST:

Clerk of County Commission

Adopted: _____

SUMMARY

- I. Description of Item
Resolution approving increase to FY09 budget in order to administer the new Tax Relief program.
- II. Source and Amount of Funding

County General Funds in the amount of \$60,000
- III. Contract Items

None
- IV. Additional Information Relevant to Approval of this Item
None